

HB 827 -- Sales and Use Tax Exemption for Energy

Sponsor: Redmon

This bill authorizes a sales and use tax exemption for electrical energy and gas, whether natural, artificial, or propane, water, coal, and energy sources, chemicals, machinery, equipment, supplies, parts, and materials used or consumed in testing, installing, calibrating, maintaining, repairing, or restoring any machinery or equipment that is exempted from sales and use taxes under Section 144.054, RSMo, and authorizes a sales and use tax exemption for electrical energy and gas, whether natural, artificial, or propane, water, coal, and energy sources, chemicals, machinery, equipment, supplies, parts, and materials used or consumed in the manufacturing, processing, preparing, furnishing, compounding, or producing of food or used in research and development related to manufacturing, processing, preparing, furnishing, compounding, or producing food.